

Senate File 102 - Introduced

SENATE FILE _____
BY MCKINLEY, HAMERLINCK, REYNOLDS,
WIECK, BEHN, HARTSUCH, KAPUCIAN,
FEENSTRA, HAHN, BOETTGER, NOBLE,
WARD, BARTZ, HOUSER, and
SEYMOUR

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the establishment of a searchable budget
2 database website for the public to access the details of the
3 expenditure of state tax revenues and a searchable tax rate
4 database for the public to access the details of each tax rate
5 for all taxing districts in the state.
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
7 TLSB 1732XS 83
8 mg/sc/14

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1 1 Section 1. Section 8.6, Code 2009, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 9A. BUDGET AND TAX RATE DATABASES. To
1 4 develop and make available to the public a searchable budget
1 5 database website as required under chapter 8G, division I, and
1 6 to develop and make available to the public a searchable tax
1 7 rate database website as required under chapter 8G, division
1 8 II.
1 9
1 10 DIVISION I
1 10 SEARCHABLE BUDGET DATABASE FOR STATE SPENDING
1 11 Sec. 2. NEW SECTION. 8G.1 INTENT == FINDINGS.
1 12 The general assembly finds that taxpayers should be able to
1 13 easily access the details on how the state is spending their
1 14 tax dollars and the performance results achieved for those
1 15 expenditures. Therefore, it is the intent of the general
1 16 assembly to direct the department of management to create and
1 17 maintain a searchable budget database website detailing where
1 18 tax dollars are expended, the purposes for which tax dollars
1 19 are expended, and the results achieved for all taxpayer
1 20 investments in state government.
1 21 Sec. 3. NEW SECTION. 8G.2 SHORT TITLE.
1 22 This division shall be known as and may be cited as the
1 23 "Taxpayer Transparency Act".
1 24 Sec. 4. NEW SECTION. 8G.3 DEFINITIONS.
1 25 As used in this division, unless the context otherwise
1 26 requires:
1 27 1. "Agency" means a state department, office, board,
1 28 commission, bureau, division, institution, or public
1 29 institution of higher education. "Agency" includes individual
1 30 state agencies and programs, as well as those programs and
1 31 activities that are administered by or involve more than one
1 32 agency. "Agency" includes all elective offices in the
1 33 executive branch of government and the general assembly.
1 34 2. "Director" means the director of the department of
1 35 management.
2 1 3. "Entity" or "recipients" means any of the following:
2 2 a. A corporation.
2 3 b. An association.
2 4 c. An employee union.
2 5 d. A limited liability company.
2 6 e. A limited liability partnership.
2 7 f. Any other legal business entity, including nonprofit
2 8 entities.
2 9 g. A grant recipient.
2 10 h. Contractors.
2 11 i. A county, city, school district, or other local

2 12 government entity.
2 13 "Entity" or "recipients" does not include an individual
2 14 recipient of state assistance.
2 15 4. "Funding action or expenditure" includes details on the
2 16 type of spending that is provided including but not limited to
2 17 grants, contracts, and appropriations. "Funding action or
2 18 expenditure" includes tax exemptions or credits. Where
2 19 possible, an electronic link to the actual grants or contracts
2 20 shall be provided. An electronic link shall be in a format
2 21 that is a searchable document.
2 22 5. "Funding source" means the state account or fund from
2 23 which the expenditure is appropriated.
2 24 6. "Searchable website" means a website described in
2 25 section 8G.4 that allows the public at no cost to search and
2 26 compile information identified in section 8G.4 and that is in
2 27 a format capable of being downloaded.
2 28 7. "State audit or report" shall include any audit or
2 29 report issued by the auditor of state, department of
2 30 management, legislative services agency, legislative
2 31 committee, or executive body relating to the entity or
2 32 recipient of funds, the budget program or activity, or agency.

2 33 Sec. 5. NEW SECTION. 8G.4 SEARCHABLE BUDGET DATABASE
2 34 WEBSITE CREATED.

2 35 1. By January 1, 2011, the director shall develop and make
3 1 publicly available a database website for searching,
3 2 accessing, and processing data, including the data required in
3 3 this section, for the most recent state budget. The website
3 4 shall be developed in such a way that the information can be
3 5 provided to other software applications, including internet
3 6 software applications, in a manner and format that allows such
3 7 software applications to access and interpret the data using
3 8 the internal programming of the software applications.

3 9 2. The searchable website developed pursuant to this
3 10 section shall allow the public at no cost to search and
3 11 compile information for all of the following:

- 3 12 a. Name and principal location or residence of the entity
- 3 13 or recipient of state funds.
- 3 14 b. Amount of state funds expended.
- 3 15 c. Funding or expending agency.
- 3 16 d. Funding source of the revenue expended.
- 3 17 e. Budget program or activity of the expenditure.
- 3 18 f. Descriptive purpose for the funding action or
- 3 19 expenditure.
- 3 20 g. Expected performance outcome for the funding action or
- 3 21 expenditure.
- 3 22 h. Past performance outcomes achieved for the funding
- 3 23 action or expenditure.
- 3 24 i. State audit or report relating to the entity or
- 3 25 recipient of state funds or the budget program or activity or
- 3 26 agency.
- 3 27 j. Any other relevant information specified by the
- 3 28 director.

3 29 Sec. 6. NEW SECTION. 8G.5 WEBSITE UPDATES.

3 30 1. Effective July 1, 2011, the searchable website shall be
3 31 updated for each fiscal year not later than thirty days
3 32 following the close of the fiscal year. In addition, the
3 33 director may update the searchable website as new data becomes
3 34 available. All agencies shall provide to the director data
3 35 that is required to be included in the searchable website not
4 1 later than thirty days after the data becomes available to the
4 2 agency. The director shall provide guidance to agency heads
4 3 or the governing body of an agency to ensure compliance with
4 4 this section.

4 5 2. By January 1, 2012, the director shall add data for the
4 6 previous budgets to the searchable website. Data for previous
4 7 fiscal years may be added as it becomes available and as time
4 8 permits. The director shall ensure that all data added to the
4 9 searchable website remain accessible to the public for a
4 10 minimum of ten years.

4 11 Sec. 7. NEW SECTION. 8G.6 NONCOMPLIANCE.

4 12 The director shall not be considered in compliance with
4 13 this division if the data required for the searchable website
4 14 is not available in a searchable manner and capable of being
4 15 compiled or the public is redirected to other government
4 16 websites unless each of those sites has information from all
4 17 agencies and each category of information required can be
4 18 searched electronically by field in a single search.

4 19 DIVISION II

4 20 SEARCHABLE TAX RATE DATABASE

4 21 Sec. 8. NEW SECTION. 8G.10 INTENT == FINDINGS.

4 22 The general assembly finds that increasing the ease of

4 23 public access to state and local tax rates, particularly where
4 24 the rates are currently available from disparate government
4 25 sources but are difficult for the public to collect and
4 26 efficiently aggregate, significantly contributes to
4 27 governmental accountability, public participation, and the
4 28 understanding of the cost of government services. Therefore,
4 29 it is the intent of the general assembly to direct the
4 30 department of management, in consultation with the department
4 31 of revenue, to create and maintain a searchable database
4 32 website of each tax rate for all taxing districts in the state
4 33 to make citizen access to state and local tax rates as open,
4 34 transparent, and publicly accessible as is feasible.

4 35 Sec. 9. NEW SECTION. 8G.11 SHORT TITLE.

5 1 This division shall be known and cited as the "Taxation
5 2 Disclosure Act".

5 3 Sec. 10. NEW SECTION. 8G.12 TAX RATE DATABASE.

5 4 1. SEARCHABLE TAX RATE DATABASE. By January 1, 2010, the
5 5 department of management, in consultation with the department
5 6 of revenue, shall make publicly available on an internet site
5 7 a searchable database of all tax rates in the state for each
5 8 taxing jurisdiction. The information shall be aggregated by
5 9 type of tax and accessible by entering a zip code or physical
5 10 address for each residency or business. Individual tax levies
5 11 shall be further specified within each tax rate.

5 12 2. GEOGRAPHICAL TAX RATE MAP. In addition to searching
5 13 for tax rates by zip code or physical address for each
5 14 residency or business, searches shall be accommodated by a
5 15 geographical tax rate map of the state that is capable of
5 16 being displayed with a level of specificity corresponding to
5 17 each taxing district.

5 18 3. INDIVIDUAL TAX RATE CALCULATOR. Tax rate calculators
5 19 shall be provided on the searchable database to allow citizens
5 20 and businesses to calculate taxes based on the location of the
5 21 citizen or business. Calculation capability shall be provided
5 22 at a minimum for property, sales, use, income, vehicle, and
5 23 business taxes and shall be specific to the rate for the
5 24 taxing district identified by the citizen or business.

5 25 Sec. 11. NEW SECTION. 8G.13 UPDATING DATABASE.

5 26 To facilitate the department of management's efforts in
5 27 creating and maintaining a searchable database of the taxes
5 28 identified in section 8G.12, subsection 3, for all taxing
5 29 districts in the state, every taxing district shall report its
5 30 tax rates annually to the department of management and shall
5 31 report any changes to its tax rates within thirty days of the
5 32 change.

5 33 Sec. 12. CODE EDITOR DIRECTIVE. Unless otherwise
5 34 determined by the Iowa Code editor, sections 8G.1 through
5 35 8G.6, as enacted in this Act, shall be designated as division
6 1 I of chapter 8G, and sections 8G.10 through 8G.13, as enacted
6 2 in this Act, shall be designated as division II of chapter 8G.

6 3 EXPLANATION

6 4 This bill enacts new Code chapter 8G which is divided into
6 5 two separate divisions. Division I of the Code chapter
6 6 requires the department of management to develop and make
6 7 available to the public by January 1, 2011, a single,
6 8 searchable budget database website. This website would allow
6 9 the public at no cost to search an aggregated database that
6 10 would provide the names and principal location or residence of
6 11 recipients of state funds, amount of funds expended, the
6 12 agency that provided those funds, the program or activity of
6 13 the expenditure, description of the purpose of the
6 14 expenditure, expected and past outcomes of funding actions or
6 15 expenditures, state audits relating to expenditures, and other
6 16 relevant information. The bill specifies that "recipient"
6 17 does not include an individual recipient of state assistance.

6 18 The division provides that, effective July 1, 2011, the
6 19 website is to be updated within 30 days of the end of each
6 20 fiscal year. By January 1, 2012, data is to be added for
6 21 previous fiscal years.

6 22 Division II of the new chapter requires the department of
6 23 management, in consultation with the department of revenue, by
6 24 January 1, 2010, to develop and operate on an internet site a
6 25 searchable database of all the tax rates in the state for each
6 26 taxing district. The database shall include the capability to
6 27 calculate tax rates for different taxing districts.

6 28 LSB 1732XS 83

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